

**ST-10-A**  
(11-99)

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

**AIRCRAFT DEALER SALES AND USE TAX EXEMPTION REPORT**

(See Reverse Side for Instructions)

Aircraft Dealer \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_ Taxpayer ID Number \_\_\_\_\_

**I PURCHASE INFORMATION**

Purchaser \_\_\_\_\_ Date of Purchase \_\_\_\_\_

New Jersey Address \_\_\_\_\_ Tel. Number (\_\_\_\_\_) \_\_\_\_\_

Out-of-State Address \_\_\_\_\_ Tel. Number (\_\_\_\_\_) \_\_\_\_\_

Driver's License, State & No. \_\_\_\_\_

Auto Registration, State & No. \_\_\_\_\_

If a corporation, state and date of incorporation \_\_\_\_\_

If a foreign corporation, is it authorized to do business in New Jersey? . . . . . ☐ Yes ☐ No

If yes, date \_\_\_\_\_

**II AIRCRAFT IDENTIFICATION DATA**

Make of Aircraft \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Full Serial number \_\_\_\_\_ FAA Reg. No. N- \_\_\_\_\_

Gross Wt. \_\_\_\_\_ Engine Rating: Horse Power \_\_\_\_\_ Lbs. Thrust (Jets) \_\_\_\_\_

**III COMPUTATION OF PRICE**

(a) Enter Full Purchase Price . . . . . \$ \_\_\_\_\_

(b) Enter Trade-In Allowance or Discount, if any . . . . . \$ \_\_\_\_\_

(c) Adjusted Purchase Price (Item A Less Item B) . . . . . \$ \_\_\_\_\_

(d) Trade-in Data:

Make of Aircraft	Model	Year	State of Registration and No.
Full Serial Number	Gross Wt.	Engine Rating:	FAA Registration No.
Horse Power:	Lbs. Thrust:		

**IV EXEMPTION CERTIFICATION**

The purchaser certifies he/she is a nonresident of New Jersey, has no permanent place of abode in New Jersey, is not engaged in carrying on in New Jersey any employment, trade, business or profession in which the aircraft will be used in New Jersey. The purchaser will not base or otherwise place the aircraft for use in New Jersey on other than a transient basis or for repairs at any time within 12 months from the date of purchase.

Sign Here \_\_\_\_\_  
(Dealer) (Date)

**V SUBSCRIPTION**

We certify that we have examined the above form after its completion and the information given is true and correct to the best of our knowledge and belief.

Sign Here \_\_\_\_\_ Sign Here \_\_\_\_\_  
(Dealer) (Date) (Purchaser) (Date)

## INSTRUCTIONS FOR DEALER

- A) Print or type report.
  - B) Provide all information requested.
  - C) Fill out report in duplicate.
  - D) Retain copy for your files.
  - E) Send original to: **New Jersey Division of Taxation**  
**PO Box 267**  
**Trenton, NJ 08695-0267**
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### WHO IS A RESIDENT OF NEW JERSEY?

#### a. INDIVIDUAL

Any person who maintains a place of abode in New Jersey is a resident individual.

A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment or flat; a room including a room at a hotel, motel, boarding house or club or at a residence hall operated by an educational or charitable or other institution, or a trailer, mobile home, houseboat or any other premises.

#### b. CORPORATION:

Any corporation incorporated under the laws of New Jersey, and any corporation, association, partnership or other entity doing business in this State or operating a hotel, place of amusement or social or athletic club in the State is a resident.

#### c. TRADE OR BUSINESS:

Any person while engaged in any manner in carrying on in this State any employment, trade, business or profession shall be deemed a resident with respect to the use in this State of tangible personal property or services in such employment, trade, business or profession.

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### VOIDANCE OF NONRESIDENT EXEMPTION

Where a nonresident exemption is claimed by the purchaser, sales tax plus penalty and interest will be imposed on the purchase price of the aircraft if the purchaser is in fact a resident of New Jersey at the time of purchase or in the event the purchaser should base the aircraft in this State at any time within 12 months from the date of purchase. An aircraft is presumed to be based in New Jersey if it is registered or required to be registered under the New Jersey Aircraft Registration Act of 1964.